

**W**hether you are a business owner, home owner, nonprofit organization, or individual consumer, you are also a Washington State taxpayer with specific rights and responsibilities.

As a taxpayer, it is important to understand the laws regarding your rights, as well as your responsibilities. By understanding your responsibilities, you can better comply with your tax obligations and avoid mistakes. By understanding your rights, you will be able to ensure that they are upheld and gain a better awareness of the many services the Department of Revenue offers.

In 1991, the Taxpayer Rights and Responsibilities law was passed. It provides the basic principles that form the foundation of the Agency's relationship with taxpayers — voluntary compliance, fairness, and uniform application.

Department of Revenue employees are committed to treating you with fairness and upholding your rights. However, problems may still occur. If you cannot solve a problem through routine channels, you may contact the Department's Taxpayer Rights Advocate.

Taxpayer Rights Advocate  
Department of Revenue  
Taxpayer Services Division  
PO Box 47478  
Olympia, Washington 98504-7478  
(360) 753-5516

The advocate will immediately begin working with you to resolve your tax issue.

## Taxpayer Rights

The Taxpayer Rights and Responsibilities law provides taxpayers with the right to many services and protections. These rights range from the most basic, such as the right to fair and courteous treatment, to specific actions you can take to resolve a tax issue.

### **You have the right to a simple and prompt administrative process for tax refunds and credits.**

If you believe you have overpaid your taxes, you may request a refund or credit against your future tax liabilities. As long as the taxes were paid within four calendar years prior to your request and the overpayment is verified, the Department will issue a credit or refund. If you feel your request has been incorrectly denied and cannot resolve the disagreement, you may file an appeal. Refer to WAC 458-20-100 for more information on the appeals process.

### **You have the right to timely, fair and equitable treatment with dignity and respect.**

The Department of Revenue is a customer - focused agency. You can expect to receive courteous and professional

treatment from Agency staff. You should contact an employee's supervisor or the Taxpayer Advocate if you feel you have not received proper treatment.

### **You have the right to accurate written information on reporting instructions, appeal procedures, refund claims and reasons for assessment.**

The Department strives to make tax information readily available. It does so by publishing important tax decisions, fact sheets on various taxes, the quarterly Tax Facts newsletter, special notices, legislative updates, administrative rules and excise tax bulletins.

You can request these publications or other assistance from your local Revenue office or the Department's Telephone Information Center at 1-800-647-7706.

If you have a complex question and would like a binding letter ruling, write to the Taxpayer Services Division. Please provide a detailed description of the activity or circumstance in question. Address your letter to:

Department of Revenue  
Taxpayer Services Division  
PO Box 47478  
Olympia, Washington 98504-7478

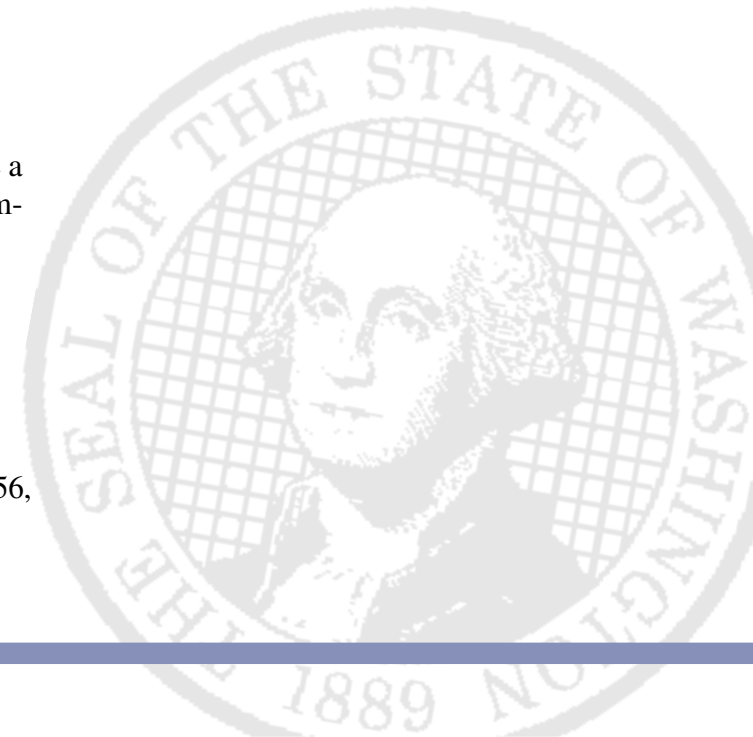
You can also fax your letter to (360) 664-0456, or e-mail [communications@dor.wa.gov](mailto:communications@dor.wa.gov).

### **You have the right to public hearings on proposed rules.**

When proposing new rules or amendments, the Department holds hearings that encourage public input. Interested citizens that cannot attend the hearings may offer their comments by mail, fax or telephone.

### **You have the right to review and appeal assessments, business registration revocations and adverse rulings.**

You may ask for an independent review if the Department makes an unfavorable decision. For example, if an audit or other review of your records results in an assessment or decision with which you do not agree, you have the right to ask for a review of that assessment or decision.



A review is started by filing a petition with the Department's Appeals Division. Petitions must be sent to the division within 30 days of the date the decision was made.

Department of Revenue  
Appeals Division  
PO Box 47460  
Olympia, WA 98504-7460  
(360) 570-6140

If a filed tax warrant remains unpaid after 30 days, the Department may hold an administrative hearing to revoke the certificate of registration or master business license, making it illegal to conduct business activities in Washington. If your registration is revoked, you may ask the Appeals Division to review that decision. You also have the right to appeal an unfavorable ruling by the Appeals Division to the Washington State Board of Tax Appeals.

Washington State Board of Tax Appeals  
Appeals  
P.O. Box 40915  
910 5<sup>th</sup> Ave SE  
Olympia, WA 98504-0915  
(360) 753-5446

**You have the right to remedies when statutes and rules are found to be unconstitutional.**

The Department of Revenue must administer the tax laws as they are written by the Legis-

lature. However, if the courts invalidate a law, the Department will promptly comply and administer any remedies, including tax refunds and credits.

**You have the right to confidentiality of financial and business information.**

The Department will not release the information contained on your tax returns. By law, only the following information about your business may be released to the public: name and address, business entity type, Unified Business Identifier (UBI) number/Tax Reporting Account (TRA) number, Standard Industrial Classification (SIC) code, North American Industry Classification Code System (NAICS), and opening and closing dates. The law does allow the Department of Revenue to share confidential information with authorized federal and state agencies such as the Internal Revenue Service (IRS).

## Taxpayer Responsibilities

The Department of Revenue can better serve you as long as you have a basic understanding of your responsibilities. As a taxpayer in Washington State, you have the responsibility to:

◆ **Register your business with the Department of Revenue.**

- ◆ **Know your tax reporting obligations and seek instructions when you are uncertain.**
- ◆ **Keep accurate and complete business records.**
- ◆ **File returns and pay taxes in a timely manner.**
- ◆ **Ensure the accuracy of the information entered on your tax returns.**
- ◆ **Substantiate claims for refund.**
- ◆ **Notify the Department of Revenue and pay taxes promptly when closing a business.**

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users may call 1-800-451-7985.



<http://dor.wa.gov>



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# TAXPAYER

## Rights & Responsibilities



Washington State  
Department of Revenue

